



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
512/458-7111

September 9, 1999

Mr. Timothy Mowbray, Executive Director
Bay Area Rehabilitation Center
7 Swalm Center Dr.
Baytown, Texas 77520-4246

Dear Mr. Mowbray:

We have contracted with the Texas Interagency Council on Early Childhood Intervention (ECI) to review the Single Audit reports of the private non-profit ECI program and Milestones Program subrecipients of state and federal awards.

We have reviewed the audit report on Bay Area Rehabilitation Center for the year ended December 31, 1998. The report was prepared by KPMG Peat Marwick, LLP, Certified Public Accountants. We reviewed the report to determine if Bay Area Rehabilitation Center met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Bay Area Rehabilitation Center met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in the Early Childhood Intervention Program. If you have any questions please contact Chris Kime at 512/424-6819.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

CC: Richard Parker
Chris Kime